



# NASA Financial Management Manual

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## **FMM 9321      FINANCIAL AND CONTRACTUAL STATUS (FACS)**

### ***PART I      GENERAL AND FINANCIAL***

#### ***9321-1      GENERAL***

- a. The major objective of the FACS system is to provide integrated financial, contractual, and labor hour data on NASA activities. This data is developed to provide NASA management with information needed to plan, budget, and account for its total resources. The system is designed to accomplish the following:
  - (1) Maintain the integrity of fund control;
  - (2) Identify total resources used in execution of project activities;
  - (3) Identify resources used to support the NASA infrastructure;
  - (4) Facilitate effective and efficient management of functional activities;
  - (5) Provide all levels of management with visibility necessary for decisions and accountability;
  - (6) Serve as a basis for reports to the executive and legislative branches of the U.S. Government; and
  - (7) Inform the public on NASA's performance in the financial and procurement fields.
- b. Part I contains requirements for Center reporting of Financial and Contractual Status (FACS) data. Parts II and III contain the specific responsibilities for Procurement data and Data Processing requirements, respectively.

#### ***9321-2      FUNCTIONAL MANAGEMENT DEFINITIONS***

- a. **FUNCTIONAL MANAGEMENT SYSTEM (FMS).** The agencywide system which identifies activities that comprise the infrastructure of NASA. These activities are necessary for continuous operation of Centers and provision of supporting services or products to programs and projects.

Activities are assigned codes to provide a systematic way of identifying major areas of funding the infrastructure. Each major area is defined as a function. A function classifies and groups like activities or tasks employed in a common pursuit. Each function can be clearly distinguished from other functions. In addition, these functions can be grouped for managerial control to permit analyses and comparisons on an Agencywide basis. A complete listing of function codes is contained in FMM Appendix 9121-52A.

The infrastructure is categorized as Center Support (including Research Operations Support), Program Support (including Engineering and Technical Base), and Direct Program.



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**b. CENTER SUPPORT.** Includes all general and administrative activities required to operate and maintain a Center regardless of programs and projects carried out at the Center. Center support costs include civil service personnel and travel, support service contracts, supplies, equipment, and other goods and services necessary to carry out the general and administrative functions of the Center. All center support activities are identified with a function code. Center support activities are authorized by Center management and administered by a functional manager. Center support is funded as follows:

- (1) Funding for the portion of Personnel and Related costs not identified to a program or project. These costs are funded by Human Space Flight (HSF), Science Aeronautics & Technology (SAT), Mission Support (MS) or Office of Inspector General (OIG) appropriations and identified with the following data elements:
  - (a) A function code that starts with 10 (Management and Operations), 20 (Facilities Services), 30 (Technical Services), or 60 (Aircraft Operations).
  - (b) A unique project number (UPN) less than 100.
  - (c) Fund source (FS) 41 for HSF, SAT, and MS or FS 21 for the OIG appropriation.
- (2) Funding for the portion of Limitation Travel costs not identified to a program or project. These costs are funded by the HSF, SAT, MS or OIG appropriation and are identified with the following data elements:
  - (a) A function code that starts with 10, 20, 30, or 60.
  - (b) A UPN less than 100.
  - (c) FS-42 for HSF, SAT, and MS or FS-22 for the OIG appropriation.
- (3) Funding for Research Operations Support (ROS). ROS funds the cost of basic support services (other than Personnel and Travel costs) necessary to carry out the general and administrative activities not driven by programs, i.e., support service contractors, supplies, equipment, and other necessary goods and services. These costs are funded by the HSF, SAT, and MS appropriations and are identified with the following data elements:
  - (a) A function code that starts with 10, 20, 30, or 60.
  - (b) A ROS UPN for both reimbursable and appropriated funds. The following UPN's have been established:
    - 1 Office of Earth Science (OES)- FS-43, 29, and 54, BLI 10, and UPN 281, 773, and 788.
    - 2 Office of Aerospace Technology (OAT)- FS-43, 29, and 54, BLI 10, and UPN 282, 772, and 787.
    - 3 Office of Space Flight (OSF) - FS-43, 29, and 54, BLI 10, and UPN 283, and 792.
    - 4 Office of Headquarters Operations (OHO) - FS-43, 29, and 54, BLI 10, and UPN 284, 771, 777, and 789.



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(4) Funding for OIG's Operation of Center activity. These costs include support service contractors, supplies, equipment, and other necessary goods and services and are identified with the following data elements:

- (a) A function code that starts with 10, 20, 30, or 60
- (b) A UPN less than 100.
- (c) FS-23.

**c. PROGRAM SUPPORT (PS).** Includes activities that contribute to the accomplishment of a program or project which are planned, budgeted, and authorized by a project manager and coordinated by a functional manager. Also includes civil service personnel and travel, support service contracts, supplies, equipment and minor contracts linked to a specific program. Program support includes:

(1) Funding for the portion of Personnel and Related costs identified to a program or project. These costs are funded by the HSF, SAT, and MS appropriation and are identified with the following data elements:

- (a) A function code that starts with 10, 20, 30, or 60
- (b) A UPN greater than 099.
- (c) Fund source (FS) 41 for HSF, SAT and MS.
- (d) Transaction Type "P".

(2) Funding for the portion of Limitation Travel costs identified to a program or project. These costs are funded by the HSF, SAT, and MS appropriation and are identified with the following data elements:

- (a) A function code that starts with 10, 20, 30, or 60
- (b) A UPN greater than 099.
- (c) Fund source (FS) 42 for HSF, SAT, and MS.
- (d) Transaction Type "P".

(3) Funding for the SAT, HSF, and MS appropriations except for the C of F portions, which support a program or project. Also includes funding for costs other than Personnel and Related, and Limitation Travel, which support the accomplishment of a program or project (including engineering and technical base [ETB]).

ETB includes funding for the OSF scientific and technical portion of program support. This further division of program support provides funds to operate science and engineering laboratories across the OSF Centers.

All Program Support transactions can be processed through carrier accounts 993, 994, 997 and 998 or by charging directly the benefiting UPN. These costs are identified with the following data elements:

- (a) A function code that starts with 10, 20, 30, or 60
- (b) A UPN that is not a ROS UPN and greater than 099.



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- (c) FS-29 and 50 for PY 1995 and subsequent, FS-52 and 54 for PY 2000 and subsequent, FS-34 for PY 1995 to PY 1999, and FS-48 for PY 1995 to 2001.
- (d) Transaction Type "P".
- d. **DIRECT PROGRAM.** Includes activities, which are clearly programmatic in nature and are planned, budgeted, and authorized by a project manager. Direct program activities include civil service personnel and travel and end-item purchases or services procured through the use of contracts, grants, purchase orders and carrier accounts (UPN's 993, 994, 997, and 998). Direct Program costs can be funded by all appropriations, except for the C of F portions, and the ROS portion of MS, and are identified with the following data elements:
  - (1) Funding for the portion of Personnel and Related costs linked to a specific program or project. These cost are funded by the HSF and SAT appropriations for PY 2002 and subsequent, the MS appropriation for PY 1995 to PY 2001 or the R&PM appropriations for PY 1994 and prior, and are identified with the following data elements:
    - (a) A function code that starts with 10, 20, 30, 40, or 60.
    - (b) A UPN greater than 099.
    - (c) FS-1 or 12 for R&PM, or FS-41 for HSF, SAT, and MS.
  - (2) Funding for the portion of Limitation Travel costs linked to a specific program or project. These costs are funded by the HSF, SAT, and MS appropriation and are identified with the following data elements:
    - (a) A function code that starts with 10, 20, 30, 40, or 60.
    - (b) A UPN greater than 099.
    - (c) FS-42 for HSF, SAT, and MS.
  - (3) Funding for the SAT, HSF and MS appropriations, except for the C of F portion, linked to a specific program.

All Direct Program transactions can be processed through carrier accounts 993, 994, 997, and 998 or by charging directly the benefiting UPN. These costs are identified with the following data elements:

    - (a) A Function code that starts with 10, 20, 30, 40, or 60.
    - (b) A UPN that is not a ROS UPN and greater than 099.
    - (c) FS-29 for PY 1995 and subsequent, FS-52 and 54 (PY 2000 and subsequent) or FS-34 (PY 1995 to 1999).
- e. **FUNCTIONAL MANAGEMENT.** The responsibility for making decisions with respect to planned and actual use of resources necessary for proper functioning of Centers. Emphasis is placed on functions, organizations, facilities, personnel, and other resources necessary for achievement of NASA's basic objectives.



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- f. PROGRAM MANAGEMENT.** The responsibility for making decisions with respect to planned and actual execution of specific program objectives. Emphasis is placed on technical, schedule, and cost objectives of the program, and the means to achieve them, including appropriate use of the Centers, contractors and other Government agencies. Among the decisions to be made by program management, in association with functional management, are what functional resources a program will use.

## **9321-3      *RESPONSIBILITIES***

- a. Center Deputy Chief Financial Officers, Finance (DCFO (F)s) are responsible for overall preparation and submission of the financial data to NASA Headquarters.
- b. Center Procurement Officers are responsible for preparation and accuracy of the procurement data elements in Part II.
- c. The Director, Financial Management Division, NASA Headquarters, is responsible for reviewing and approving techniques employed by Centers for distribution of program support to benefiting programs, coordinating FACS data input from Centers, and preparing reports for NASA Headquarters' offices.
- d. The NASA Chief Financial Officer (CFO) is responsible for classifying activities defined as center support (including research operations support), program support (including ETB) and direct program. Once an activity has been classified, the activity will remain so classified until specific approval is given to change.
- e. The data processing organization is responsible for updating the database and generating reports.

## **9321-4      *SCOPE***

These requirements apply to all NASA Centers.

## **9321-5      *SUBMISSION***

The FACS data will be submitted monthly and include information as of the last day of the month. NASA Headquarters must receive these data no later than the close of business on the seventh workday following the month being reported. Corrections for FA records (prior year) must be submitted on a NASA form 806, via E-mail, no later than the sixth workday. Corrections of current year data must be input on-line no later than the close of business on the eighth workday.



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## **9321-6     *METHOD OF TRANSMISSION***

The report will be electronically transmitted via CONNECT:Direct in accordance with FMM 9321, Part III.

## **9321-7     *SYSTEMS COVERAGE***

- a. The system covers reporting on NASA contracts, grants, purchase orders, and intragovernmental purchases which are referred to as procurements unless otherwise specified. The system also covers financial reporting on personnel, travel, and unfunded transactions. The report will include the following appropriations and fund sources:
  - (1) Office of Inspector General: Fund Sources 21, 22, and 23.
  - (2) Science, Aeronautics and Technology: Fund Sources 29, 30, Fund Sources 35, 39-42, 45(PY 2002 and subsequent) and Fund Source 50.
  - (3) Human Space Flight: Fund Sources 34 and 35 (PY 1995-1999), Fund Sources 36-38, 41, 42, 46, and 47 (PY 2002 and subsequent) and Fund Sources 52 through 55 (PY 2000 and subsequent)
  - (4) Mission Support: Fund Sources 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, and 48 (PY 1995 through PY 2001).
  - (5) National Aeronautical Facilities: Fund Source 51.
  - (6) The system will also include any transactions for Trust Funds (Fund Source 0T) and Unfunded Transactions (Fund Source 00).
- b. The FACS reporting system relates individually reportable procurements to financial data for use in statistical and managerial analyses. Procurements, which are individually reportable in FACS are specified in FMM 9321-51.

## **9321-8     *REPORTING RECORDS***

Center data will be reported as a financial (F) record (see FMM Appendixes 9321- 8A and 18A-B). The financial record contains information from the accounting data pertaining to personnel, travel, and individually reportable and non-individually reportable procurement actions. DCFO (F)s will submit the accounting data for the financial portion of the FACS report. The procurement records contain contractual data for individually reportable procurement actions. Procurement Officers will input NASA Form 507 contractual data through the NASA Procurement Management System (NPMS) for all appropriations which have not been closed and FS-T for the procurement portion of the FACS report.

## **9321-9     *FINANCIAL RECORDS***

- a. F1 records should report the current fiscal year activity on individually reportable procurements by fund source. Once a basic contract, grant, or purchase order is determined to be individually reportable, basic and all subsequent financial data should be reported in the F1 record.





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- b. F2 records should report current fiscal year activity for fund sources 0, 21, 22, 41, 42, and for that portion of fund sources 23-30, 34-48, 49-55 and T, which are not included as individually reportable procurements.
- c. FB records should report current fiscal year financial data by object class for fund source 41 and 21 for those Centers which cannot include the object class code with the other elements of the Agencywide Coding Structure. The FB records should be submitted in addition to the F2 Fund source 41 and 21 records.
- d. The F3 records should report cumulative from inception (CFI) balances for fiscally active, individually reportable procurements. A procurement is fiscally inactive when the cumulative obligations, costs, and disbursements are within \$10 of each other and the completion date is less than the current fiscal year. Procurements funded via the inventory (UPN 998), capital equipment (UPN 993), or propellant (UPN 994) carrier accounts, are active when the obligations and disbursements are not within \$10 of each other since costs are not reported for these carrier accounts. F3 records should be submitted with the end of fiscal year report. However, Centers may coordinate with Code BFB to transmit F3 records on a more frequent basis.
- e. The F4 records contain summaries of F1 and F2 records combined for each of fund FS 21, 22, 23; 4 and 9 summarized as FS 4, and 5-8 summarized as FS 5. FS 24-28 summarized as FS 28, 29, 30, 34,35, 41, 42, 43, 48, 36-40 summarized as FS-40, 44-47 summarized as FS-47, 49, 50, 51, 52, 53, 54, 55 and T. No F4 record is required for the FB records.

## **9321-10 CONTRACTUAL RECORDS**

Contractual records should be submitted on individually reportable procurement actions and modifications only. Instructions for contractual records are contained in Part II.

## **9321-11 CONTROL AND CORRECTION**

### **a. FINANCIAL CONTROL**

- (1) Financial control of the Centers' reports to NASA Headquarters will be aided by the inclusion of control records (F4).
- (2) The following procedures should be utilized to verify agreement of the Financial and Contractual Status Report with the General Ledger.
  - (a) Current fiscal year activity reported in the Financial and Contractual Status Report will be verified monthly by the Center for agreement with general ledger control accounts.
  - (b) The end of fiscal year FACS report should agree with the general ledger control accounts prior to submission to NASA Headquarters, Code BFB.

### **b. FINANCIAL CORRECTIONS**



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- (1) **Current Fiscal Year.** Corrections to the report should be made before updates are submitted. If a report is submitted to Headquarters with erroneous or missing data, Centers should take corrective action by signing on to the FACS online edit/input system to add new records and correct error records which are displayed online after the tape report is edited at Headquarters. If the general ledger accounts are incorrect, NASA Headquarters, Code BFB, should be notified. Corrections should be reflected in the subsequent month's trial balance unless otherwise instructed. Imbalances will occur due to rounding; however, no action is required unless the variance is part of a larger imbalance.
- (2) **Prior Fiscal Year.** If a Center wants to make a correction to prior fiscal year financial data, NASA Headquarters, Code BFB, should receive a NASA Form 806, via E-mail, from the Center no later than the sixth workday. Only NASA Headquarters, Code BFB, can input corrections to prior fiscal year data, record type FA.
- (3) **Cumulative from Inception Corrections to Active Procurements.** The cumulative obligations, costs, and disbursements on active procurements will be submitted annually to NASA Headquarters in F3 records as part of the end of the fiscal year FACS submission. However, Centers may coordinate with Code BFB to transmit F3 records on a more frequent basis. NASA Headquarters will mechanically compare the balances of F3 records with the balances in the NASA Headquarters data bank and notify each Center of the differences.

## **9321-12 DEFINITIONS AND USE OF RECORD ELEMENTS**

The record elements listed below and their usage is summarized in FMM Appendix 9321-8A.

### **a. Type of Record**

The following codes are used to identify the type of financial record:

F1 - Current fiscal year reportable procurements.

F2 - Current fiscal year non-individually reportable procurements, personnel, labor hours, travel, and unfunded transactions. Commitments for individually and non-individually reportable procurements may be reported by AWCS in the F2 record.

F3 - Cumulative from inception active contract totals as of the end of the fiscal year.

F4 - Control records.

FB - Current fiscal year financial data for personnel by object class code.

### **b. Report as of Date**

The last day of the report month. Use four digits to identify the calendar year, use two digits to identify the month and day.

### **c. Contract/Grant/Purchase Order Number**



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An eleven-digit field which identifies the specific contract, grant, or purchase order number for which the data is reported. The first five digits represent the prefix field and the last six digits are used to serially number each contract.

**d. Procurement Placement Code (PPC)**

A two-digit code which designates the type of contractor, the extent of competition on the procurement action, and the solicitation process. This code should be used in reporting fund sources 23-30, 34-35 (PY 1995-1999), 36-40, 44-55 (PY 2000 and subsequent) and T. A PPC is only required for fund sources 41 and 42 when the procurement is individually reportable. Refer to FMM 9321-52.

**e. UPN or FPN, and Subsidiary Breaks (11 digits)**

A uniform classification and identification of all NASA activity for the purposes of planning, programming, budgeting, and accounting. See FMM 9100 for additional information.

**f. Accounting Installation Number (AIN)**

A two-digit code which identifies the accounting Center responsible for maintaining the fiscal records. See FMM 9121-51 for the list of Centers and codes.

**g. Function code**

A six-digit code used in conjunction with the R&D, SFCDC, R&PM, SAT, HSF, MS, and OIG appropriations to classify and group like activities or tasks employed in a common pursuit. A list of function codes and definitions are provided in FMM 9121-52A.

**h. Program Year (PY)**

A four-digit code used to identify the fiscal year in which the program was authorized.

**i. Method of Authorization (MOA)**

A two-digit code designed to separately identify (1) transactions for effort under NASA Forms 506A and 506 A-R Resources Authority Warrants received directly from Headquarters, and (2) transactions for effort under NASA Forms 506A received from another NASA Center (Subauthorizations). The assigned codes are contained in FMM 9121-54.

**j. Reimbursable Code**

A two-digit code used for reimbursable effort financed by other U.S. Government agencies and non-U.S. Government sources. See FMM 9121-55 for the list of funding organizations and assigned codes.

**k. Fund Source**

A two-digit code which identifies the financing appropriation in terms of the current administrative classifications used by NASA Headquarters to manage funds. Codes presently used are:



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The codes presently used for PY 1994 and prior are:

## **(1) Research and Program Management (Archived)**

- 01 Personnel and Related Services
- 02 Limitation Travel
- 03 Operation of Center (PY 1991 and prior)
- 04 Personnel and Related Limitation Travel R&PM Supplemental Funds for Redesign of Space Station

## **(2) Research and Development (Archived)**

- 04 Programmatic (Direct Program), ROS, and Program Support Activity (PY 1977 and subsequent). Also Carrier Accounts (PY 1977 and subsequent).
- 49 Programmatic (Direct Program), and Program Support Activity for Unanticipated Disaster Needs

## **(3) GSA Building Delegation Program (Archived)**

- 11 GSA Building Delegation Program

## **(4) Space Flight, Control and Data Communications (Archived)**

- 14 Programmatic (Direct Program), ROS, and Program Support Activity for the two-year multi-year appropriation (PY 1984 and subsequent). Also Carrier Accounts (PY 1984 and subsequent).
- 15 Programmatic and Program Support Activity for the no-year appropriation starting in PY 1987. Also Carrier Accounts in PY 1987.
- 16 Programmatic and Program Support Activity for the three-year multi-year appropriation for PY 1987. Also Carrier Accounts in PY 1987.

## **(5) Construction of Facilities**

- 05 Construction of Facilities (except for facility planning, design, repair, rehabilitation and modification, minor construction and environmental compliance and restoration projects)
- 06 Final Design not otherwise provided for, Construction of Facilities
- 07 Construction of Facilities, Environmental Compliance
- 08 Preliminary Design not otherwise provided for Construction of Facilities
- 24 Repair of Facilities at Various Locations
- 25 Rehabilitation and Modification of Facilities at Various Locations
- 26 Final Design not otherwise provided Facility Planning and Design
- 27 Minor Construction of New Facilities and Additions to existing facilities at Various Locations



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- 28 Preliminary Design not otherwise provided for Facility Planning and Design

## **(6) Office of Inspector General**

- 21 Personnel and Related Services
- 22 Limitation Travel
- 23 Operation of Center

## **(7) Trust Fund**

- OT Trust Fund Account

## **(8) Unfunded Transactions**

- 00 Unfunded Transactions (Cost Only)

**The codes presently used for PY 1995 through PY 2001:**

## **(9) Science, Aeronautics and Technology**

- 29 Programmatic (Direct Program), and Program Support Activity
- 30 Construction of Facilities Program Discrete Project Funding
- 50 Space Access and Technology, Advanced Space Transportation

## **(10) Human Space Flight**

- 34 Programmatic (Direct Program), and Program Support Activity (PY 1995-1999)
- 35 Construction of Facilities Program for Discrete Projects (PY 1995-1999)
- 52 Programmatic (Direct Program), and Program Support Activity (PY 2000)
- 53 Construction of Facilities Program for Discrete Project Funding (PY 2000)
- 54 Programmatic (Direct Program), and Program Support Activity (PY 2000)
- 55 Construction of Facilities Program for Discrete Project Funding (PY 2000)

## **(11) Mission Support**

- 36 Minor Repair of Facilities at Various Locations
- 37 Minor Rehabilitation and Modification of Facilities at Various Locations and Minor Revitalization at Various Locations
- 38 Final Design for Facility Planning and Design (FP&D)
- 39 Minor Construction and Additions at Various Locations
- 40 Preliminary Design for Facility Planning and Design



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- 41 Personnel and Related Services
- 42 Limitation Travel
- 43 Research Operations Support (ROS)
- 44 Construction of Facilities, Program, Discrete Project (except for Facility Planning, Design, Repair, Rehabilitation and Modification, Minor Construction and Environmental Compliance and Restoration Projects)
- 45 Construction of Facilities, Environmental Compliance, Final Design
- 46 Construction of Facilities, Environmental Compliance, Other Than Design - Various Locations
- 47 Construction of Facilities Preliminary Design, Environmental Compliance
- 48 Programmatic for Safety Reliability and Quality Assurance (SR&QA) and Space Communication

## **(12) National Aeronautical Facilities**

- 51 National Aeronautical Facilities (NAF)

## **(13) Trust Fund**

- OT Trust Fund

## **(14) Unfunded Transactions**

- 00 Unfunded Transactions (Cost Only)

## **(15) Office of Inspector General**

- 21 Personnel and Related Services
- 22 Limitation Travel
- 23 Operation of Center

**The codes presently used for PY 2002 and Subsequent:**

## **(16) Science, Aeronautics and Technology**

- 29 Programmatic (Direct Program), and Program Support Activity
- 30 Construction of Facilities Program Discrete Project Funding
- 35 Construction of Facilities, Environmental Projects
- 39 Minor Revitalization
- 40 Facility Planning
- 41 Personnel and Related Services
- 42 Limitation Travel
- 44 Construction of Facilities, Discrete Project



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- 45 Construction of Facilities, Environmental Studies
- 50 Space Access and Technology, Advanced Space Transportation

## **(17) Human Space Flight**

- 36 Construction of Facilities, Discrete Project Funding
- 37 Minor Revitalization
- 38 Facility Planning
- 46 Construction of Facilities, Environmental Projects
- 47 Construction of Facilities, Environmental Studies
- 52 Programmatic (Direct Program), and Program Support Activity (PY 2000)
- 53 Construction of Facilities Program for Discrete Project Funding (PY 2000)
- 54 Programmatic (Direct Program), and Program Support Activity (PY 2000)
- 55 Construction of Facilities Program for Discrete Project Funding (PY 2000)

### **I. Object Class (OCC)**

A four-digit code used for classifying financial transactions according to types of services, articles, or other items involved, e.g., personal services, supplies and materials, equipment, etc. A list of object class codes and definitions is contained in FMM Appendix 9121-57A.

### **m. Number of Procurement Actions (Current fiscal year-to-date)**

Contractual actions to obtain supplies, services, or construction including: preliminary contractual instruments; e.g.; grant agreements; letter contracts; definitive contracts (including notices of award); purchase orders; job orders; task orders; delivery orders; and any other orders against existing contracts. Includes actions that modify a contract, such as amendments, change orders, supplemental agreements, cancellations, and terminations.

Does not include contracts that do not obligate a firm total dollar amount or name a fixed quantity, such as indefinite delivery-type contracts. However, orders against such contracts are to be reported as procurement actions.

### **n. Record Count**

The number of F1 and F2 records submitted for each fund source.

### **o. Transaction Type**

The following codes are used to identify certain financial transactions:

P - Designates all program support.

C - Designates Fund Source 3 (PY 91 and prior) Center support transactions distributed from the Functional Carrier Account (992).

### **p. Carrier Account Credit Record**



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When a distribution is made from a carrier account, the carrier account credit record should contain a "Y" in this field for UPN 992, 993, 994, 997, and 998 to enable NASA Headquarters to distinguish between carrier account purchases and issuance's.

NOTE: Distributions from one carrier account to another as noted in FMM Appendix 9280-95A are not coded with a "Y" in the credit record.

## **q. Commitments, Obligations, Costs, and Disbursements**

See FMM 9021-4 for definitions. All amounts should be reported in whole dollars. Current fiscal year commitments may be reported in a F2 record for all fund sources except 0, 21, 22, 41, and 42.

## **r. Contract Purpose**

Reserved for future use.

## **s. Work Status Code (Formerly Non-Work Code)**

See FMM 9321-17(13).

## **t. Nonreimbursable Work for Others Code**

- (1) This code identifies the NASA Center, Government agency, or commercial source which requests a NASA Center to perform work or service without reimbursement to the performing Center. Work or services funded by NASA's direct appropriation under a cost sharing arrangement should also be coded as "Nonreimbursable Work for Others."
- (2) The accounting Center code of the Center requesting the work or the reimbursable code of the requesting organization should be inserted in the "Nonreimbursable Work for Others" field.

## **u. Regular Time Hours**

See FMM 9321-17(14) for definition.

## **v. Overtime Hours**

See FMM 9321-17(15) for definition.

## **w. Hours of Scientists and Engineering Professionals**

See FMM 9321-17(16) for definition.

## **x. Budget Activity Code (BAC) (For Headquarters Use Only)**

Construction of Facilities (C of F) projects in direct support of a particular NASA program are assigned a budget activity code (BAC). The BAC aligns the C of F project with the program providing the funding. The funding program benefits from the C of F projects.

Budget activity codes are found in the FACS reports and in the Budget Appendix. A listing of the Budget Activity Codes is provided in FMM Appendix 9121-11A.

## **9321-13 AGENCYWIDE CODING (UPN-S1-S2-S3-S4)**

Financial data should be reported at the following levels:





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- a. The Human Space Flight, Science Aeronautics and Technology, and Mission Support portions for Personnel and Travel (HSFPT, SATPT, and MSPT)) should be reported at the lowest level of the program code when a program code is required. Non-programmatic Office of Inspector General (OIG) and MSPT data should have blanks in the UPN and subsidiary break fields. Non-programmatic HSFPT and SATPT data should be reported using the following UPNs: 017, 018, 092, 027, 028, and 091.
- b. Science, Aeronautics and Technology (SAT), Human Space Flight (HSF), Mission Support (MS) programmatic data other than MSPT, MS ROS data, and Trust Fund data for the latest 7 program years are required at the lowest level of the program code.
- c. Disbursements for all funds except for C of F may be reported at the UPN level when a program code is required.
- d. Construction of Facilities data should be reported at the FPN level (including those portions in SAT, HSF, and MS).
- e. Centers may report at levels lower than those required; Headquarters, however, summarizes the data to the appropriate level.

## **9321-14 PROGRAM YEAR ACCOUNTING**

- a. Office of Inspector General activity should be reported by individual program year.
- b. Trust Fund and Unfunded Transactions should be reported by program year.
- c. Space Flight, Control and Data Communications activity for fund source 15 should be reported in program year 1994.
- d. Construction of Facilities data for program years 1972 to the current program year should be reported by program year. Data for years prior to 1972 may be summarized into program year 1971.
- e. Science, Aeronautics and Technology data for program years 1995 and subsequent should be reported by individual program year (including that portion in Personnel and Travel (SATPT) and Construction of Facilities).
- f. Human Space Flight data for program years 1995 and subsequent should be reported by individual program year (including that portion in Personnel and Travel (HSFPT) and Construction of Facilities).
- g. Mission Support data for program years 1995 through 2001 should be reported by individual program year (including those portions for Personnel and Travel (MSPT), and Construction of Facilities).
- h. National Aeronautical Facilities (NAF) data for program year 1995 and subsequent should be reported by individual program year.

## **9321-15 FUNCTIONAL REPORTING REQUIREMENTS**

Reporting of all functional activities is required for tracking cost over periods of time. Transactions are required to be functionally coded in accordance with FMM 9321-2.



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## **9321-16 CARRIER ACCOUNT PROCESS**

- a. All SAT, HSF, and MS program support and Direct Program transactions processed through a carrier account must have a function at the time of distribution. The Common-Use Services Carrier Account (997) is used when the function is not known until the distribution is recorded.
- b. Carrier Account 997 distributions for program support and direct program transactions are recorded by function. Distributions for 997 appear as data directly charged, since the activity is not identified until the distribution has occurred.
- c. In order to derive total carrier account activity, year-to-date purchases and amounts distributed must be reported. Commitments, obligations, costs (carrier accounts 992, and 997 only) and disbursements related to distributions, may be credited to the carrier account without regard to contract number.
- d. Techniques for distribution of carrier accounts must be part of the basic accounting system. To assure the validity of data being reported, a clear and logical audit trail must be established as an integral part of recording the accounting transactions.
- e. Carrier accounts can be funded by FS-29 (PY 1995 and subsequent), FS-48 (PY 1995 through 2001), FS-34 (PY 1995-1999), FS 52 and 54 (PY 2000 and subsequent).
- f. Detailed procedures relative to the operation of carrier accounts are described in FMM 9280.

## **9321-17 PERSONNEL AND LABOR HOURS**

- a. This section covers the application of personal service funds and related labor hours to the benefited Agencywide programmatic/nonprogrammatic code and function code listed in FMM 9100. All labor hour data should be rounded to the nearest whole hour. The following definitions should be used to provide the necessary data.

**(1) Personnel Costs.** Includes all personal service funds as defined in FMM 9120 and received by allotment from NASA Headquarters. All Center labor will be further subdivided and reported under the following categories: Center Support (including Research Operations Support), Program Support (including Engineering and Technical Base), and Direct Program (see FMM 9321-2(b) through 2(d)).

**(2) Personnel Base.** The personnel base for which labor data will be reported is the Center's paid personnel complement accrued through the end of the reporting period.

Personnel complement means the total employees financed by NASA funds and includes:

- (a) Employees directly compensated by NASA charged to the personnel ceiling for the Agency; and
- (b) All other employees (including military personnel) detailed to NASA by other departments or agencies for whose services NASA reimburses the other departments or agencies.

**(3) Labor hours.** Includes both non-productive and productive hours as defined below.



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- (4) **Non-Productive Hours.** Represents actual and accrued hours in a nonwork status (leave, holidays, etc.) of personnel included in the personnel base. Non-productive hours should be charged to UPN 018 (HSF), 028 (SAT) or 038 (MS) and function code 10-09-00 (Other Civil Service Costs).
- (5) **Productive Hours.** Represents actual and accrued hours in a work status, including overtime of personnel included in the personnel base. Productive hours should be charged to the appropriate function and programmatic/non-programmatic codes.
- (6) **Reimbursable Detail.** Represents the number of actual and accrued labor hours and related financial data for employees detailed to NASA by other departments or agencies for which reimbursement is required.
- (7) **Personnel Benefits.** Represents the cost of such items as the Government's share of employee group life and health insurance, and contributions under the Civil Service Retirement System, the Federal Employees Retirement System and Federal Insurance Contributions Acts. The costs should be reported utilizing object class 12XX, through 18XX, UPN 017 (HSF), 027 (SAT) or 037 (MS), and function code 10-09-00 (Other Civil Service Costs).
- (8) **Consultants and Experts.** Includes actual and accrued productive hours of employees specifically appointed as consultants or experts. The costs should be reported under the appropriate UPN (080-087) and function code 10-08-03 (Other General and Administrative Support Services).
- (9) **Severance Pay.** Includes payments made to former employees involuntarily separated from employment. The costs should be reported utilizing object class 1312 and function code 10-09-00 (Other Civil Service Costs).
- (10) **Awards.** Includes the cost of cash payments under the Incentive and Space Act Awards Programs (i.e., cash awards for beneficial suggestions). The costs should be reported utilizing object class 117X, and function code 10-09-00 (Other Civil Service Costs).
- (11) **Unemployment Compensation.** Includes unemployment compensation benefit costs reimbursed through the Department of Labor to the States for former NASA employees. The costs should be reported utilizing object class 1313, and function code 10-09-00 (Other Civil Service Costs).
- (12) **Object Class Code (OCC).** Object class codes and definitions are contained in FMM Appendix 9121-57A.
- (13) **Work Status Code:**
  - 0 Productive Hours and Personnel Benefits
  - 1 Non-productive Hours (leave, holidays, etc.)
  - 2 Reimbursable Detail Hours
- (14) **Regular Time Hours.** The number of actual and accrued labor hours of regular time effort of NASA and reimbursable detail personnel charged against the activity through the end of the reporting period.



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- (15) **Overtime Hours.** The number of actual and accrued productive hours of overtime effort of NASA and reimbursable detail personnel charged against the activity through the end of the reporting period.
  - (16) **Hours of Scientific and Engineering Professionals.** The number of actual and accrued productive hours (both regular and overtime combined) of professional NASA and reimbursable detail personnel already included in the regular time and overtime hours fields. This category includes professionals in Aerospace Technology (AST) engaged in aerospace research, development, operation, and related work, including the groups defined as "700" and "900" in NASA position classification structure and the scientific and engineering professionals classified under group "200."
  - (17) **Obligations/Costs.** The current fiscal year obligations and costs accrued through the end of the reporting period.
  - (18) **Disbursements.** Includes total disbursements for the current fiscal year regardless of the fiscal year or month in which the transactions were originally obligated. Disbursements are payments net of refunds as reported in account 3260 of the general ledger.
- b. All Centers receiving FS 41, and 21 authority from NASA Headquarters or FS 41 and 21 subauthorizations from other Centers will prepare and submit data on personnel costs and labor hours.
    - (1) Financial and labor hour data should be identified for the current program year in accordance with the Agencywide coding structure. This permits identification of labor hours and related financial data by programmatic code/non-programmatic and/or function code as appropriate and by FS: 41 for HSF, SAT or MS and 21 for OIG. Reimbursable work and work performed for others on a nonreimbursable basis will be separately identified.
    - (2) Financial data should be reported for prior program years; labor hour data will not be reported for prior program years.
  - c. A separate record should be included in the report showing labor hours for the current program year of reimbursable detail personnel included in regular time, overtime, time of scientists and engineers, obligations, costs, and disbursements. Insert "2" in the work status code field. The labor hours and dollars shown in this record should not be included in the F4 control record totals.

## **9321-18 GUIDELINES FOR PROCESSING AND CODING TRANSACTIONS**

The guidelines in FMM Appendix 9321-18A through 18C should be used for processing labor, travel, and procurement transactions and those in FMM Appendix 9321-18D for identifying the program code, function, and transaction type code requirements.



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## **9321-19 CONTRACT TRANSFERS**

There will be instances when a contract is initiated by a Center and another Center later assumes contract administration or fiscal accounting. The transferring Center should retain the liquidated obligations in its accounts and the transferee should account for the unliquidated obligations on the contract. The FACS report prepared by the transferee will cover only the commitments, obligations, costs, and disbursements on its accounting records. To assist the Procurement Officer of the transferee's Center to prepare subsequent contractual records, the transferor will forward a copy of the applicable contractual record to the transferee at the time of the transfer.

## **9321-20 EDITS**

- a. The field editing criteria used by Headquarters are contained in Part III.
- b. Centers will ensure that when a financial (F) record is submitted on an initially reportable contract, the procurement portion of the contract is reported in the NASA Procurement Management System (NPMS). NASA Headquarters will make an initial edit to ensure no data are lost in transmission and allow Centers to correct errors before entering data into the NASA Headquarters master file.



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## 9321-8A FINANCIAL RECORD ELEMENT REPORTING MATRIX

			Current FY							
			F1	F1	F1	F2	F2	FB	F2	F2
			FS 3-8, 11, 23-30, 34-40,							
			43-55, 12, 21,41	12, 21,41	22, 21,41	FS0	12, 21,41	12, 21,41	22,42	FS 3-8, 11, 23-30, 34-40, 43-55 & 0T
Item NO.	Record Element	Item Size								
1	Type of Record F1, F2, FB, F3, F4	2	X	X	X	X	X	X	X	X
2	Report as of Date (YYMMDD)	6								
3	Contract/Grant PO No.	11	X	X	X					
4	Procure.Placement Code (PPC)	2	X	X	X					X
5	UPN-S1-S2-S3-S4 or FPN	11	X	X	X	X	X		X	X
6	Acct. Installation No. (AIN)	2	X	X	X	X	X	X	X	X
7	Functional Code	6	X	X	X		X		X	X
8	Program Year	2	X	X	X	X	X	X	X	X
9	Method of Authorization (MA)	2	X	X	X	X	X	X	X	X
10	Reimbursable Code	2	X	X	X	X	X	X	X	X
11	Fund Source (FS)	2	X	X	X	X	X	X	X	X
12	Obj. Class (OC)	4	X	(2)X	X	X	(2)X	X	X	X
13	No. of Procurement Actions	6	X							X
14	Record Count	6	X							
15	Transaction Type	1	X	X	X	X	X		X	X
16	Carrier Creed. Rec.	1	X							X
17	Commitments	11	(1)X							(1)X
18	Obligations	11	X	X	X		X	X	X	X
19	Costs	11	X	X	X	X	X	X	X	X
20	Disbursements	11	X	X	X		X	X	X	X
21	Contract Purpose	1								
22	Work Status Code	1		X			X			
23	Nonreimburs. Work for Others Code	2	X		X		X		X	X
24	Regular Time	8					X			
25	Overtime	8					X			
26	Time of Scientist and Engineers	8					X			

(1) Commitments for individually reportable and non-individually reportable contracts may be reported by AWCS in the F2 record.

(2) Fill with zeros and submit an FB record in addition to the F2 record, if the object class code cannot be related to the AWCS for fund source 1 or 41.

Note: Submit a separate F4 control record for each fund source.



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## 9321-8A FINANCIAL RECORD ELEMENT REPORTING MATRIX - CONTINUED

			CFI	Control							
			F3	F4	F4	F4	F4	F4	F4	F4	F4
					FS 12, 21,41	FS 22 & 42	FS 23	FS 11, 29, 34, 43, & 48-51, 52 & 54	FS 5-8, 24-28, 30,35, 36-40, 44-47, 53 & 55	FS	FS 0T
Item NO.	Record Element	Item Size									
1	Type of Record F1, F2, FB, F3, F4	2	X	X	X	X	X	X	X	X	X
2	Report as of Date (YYMMDD)	6		X	X	X	X	X	X	X	X
3	Contract/Grant PO No.	11	X								
4	Procure.Placement Code (PPC)	2									
5	UPN-S1-S2-S3-S4 or FPN	11									
6	Acct. Installation No. (AIN)	2	X	X	X	X	X	X	X	X	X
7	Functional Code	6									
8	Program Year	2									
9	Method of Authorization (MA)	2									
10	Reimbursable Code	2									
11	Fund Source (FS)	2		X	X	X	X	X	X	X	X
12	Obj. Class (OC)	4									
13	No. of Procurement Actions	6					X	X	X	X	X
14	Record Count	6		X	X	X	X	X	X	X	X
15	Transaction Type	1									
16	Carrier Cred. Rec.	1									
17	Commitments	11					X	X	X	X	X
18	Obligations	11	X		X	X	X	X	X	X	X
19	Costs	11	X	X	X	X	X	X	X	X	X
20	Disbursements	11	X		X	X	X	X	X	X	X
21	Contract Purpose	1									
22	Work Status Code	1									
23	Nonreimburs. Work for Others Code	2									
24	Regular Time	8			X						
25	Overtime	8			X						
26	Time of Scientist and Engineers	8			X						

(1) Commitments for individually reportable and non-individually reportable contracts may be reported by AWCS in the F2 record.

(2) Fill with zeros and submit an FB record in addition to the F2 record, if the object class code cannot be related to the AWCS for fund source 1 or 41.

Note: Submit a separate F4 control record for each fund source.



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## **9321-18A GUIDELINES FOR PROCESSING LABOR TRANSACTIONS**

1. Direct program labor should be identified to a project and a function code.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
640-01-04	40-00-00	41	Blank	Blank

2. Program support labor should be identified to a project and a function code.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
826-23-00	20-04-21	41	Blank	P

3. Center support labor should be identified to a UPN less than 100 and a function code.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
Blank	20-01-00	21	Blank	Blank
091-00-00	20-01-00	41	Blank	Blank

4. Other Center support should be identified to a UPN less than 100 and a function code.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
017-00-00	10-09-00	21 or 41	Blank	Blank
028-00-00	10-09-00	21or 41	Blank	Blank
081-00-00	10-08-03	21or 41	Blank	Blank





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## **9321-18B GUIDELINES FOR PROCESSING TRAVEL TRANSACTIONS**

1. Direct program travel should be identified to a project and a function code.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
826-23-00	40-00-00	12 or 42	Blank	Blank

2. Program support travel should be identified to a project and a function code.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
504-09-02	30-06-00	12 or 42	Blank	Blank

3. Center support travel should be identified to a UPN less than 100 and a function code.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
Blank	10-01-07	22	Blank	Blank
091-00-00	10-01-07	42	Blank	Blank

4. Other Center support should be reported under a UPN less than 100 and a function code.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
081-00-00	10-08-03	22 or 42	Blank	Blank



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## 9321-18C GUIDELINES FOR PROCESSING PROCUREMENT TRANSACTIONS

1. A functional item may be charged directly against either a Center support or programmatic code at the time of purchase and need not be processed through the 992 or 997 carrier account. In these instances, a function code must be included in the record.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
915-07-00	30-09-21	29, 34, 48, 49, 50, 51, 52 or 54	Blank	Blank

2. If a functional item cannot be charged directly to Center support and/or a programmatic code, it will be purchased in the 992 or 997 carrier account.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
992-00-00	30-02-33	29, 34, 48, 49, 50, 51, 52, or 54	Blank	Blank
997-00-00	Blank	29, 34, 48, 49, 50, 51, 52 or 54	Blank	Blank

3. If distribution from the functional carrier account (992) is to a project, the function will be identified in the distribution record, and will be coded with a transaction type P.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
992-00-00	30-02-23	29, 34, 48, 49, 50, 51, 52 or 54	Y	Blank
641-22-00	30-02-23	29, 34, 48, 49, 50, 51, 52 or 54	Blank	P

4. Distribution from any carrier account to Center support will identify the function.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
992-00-00	30-02-03	29, 34, 48, 49, 50, 51, 52 or 54	Y	Blank



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282-00-00

30-02-03

43

Blank

Blank

5. If distribution from the common-use services carrier account (997) is to a project, the function will be identified in the distribution record.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
997-00-00	Blank	29, 34, 48, 49, 50, 51, 52 or 54	Y	Blank
641-14-05	30-080-21	29, 34, 48, 49, 50, 51, 52 or 54	Blank	Blank
677-22-11	20-04-23	29, 34, 48, 49, 50, 51, 52 or 54	Blank	P

6. If distribution from the common-use services carrier account (997) is to Center support, the distribution will identify the function.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
997-00-00	Blank	29, 34, 48, 49, 50, 51, 52 or 54	Y	Blank
283-00-00	30-08-01	43	Blank	Blank



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7. If distribution is from carrier account 993, 994, or 998, the distribution may be to carrier account 992 with a function.

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
998-0-00	Blank	29, 34, 48, 49, 50, 51, 52 or 54	Y (1)	Blank
843-20-00	30-02-21	29, 34, 48, 49, 50, 51, 52 or 54	Blank	P
840-12-00	40-00-00	29, 34, 48, 49, 50, 51, 52 or 54	Blank	Blank

<b>Program Code</b>	<b>Function</b>	<b>Fund Source</b>	<b>C/A Credit</b>	<b>Trans. Type</b>
283-00-00	30-10-03	43	Blank	Blank
992-00-00	20-09-04	29, 34, 48, 49, 50, 51, 52 or 54	Blank	Blank

- (1) Distribution between carrier accounts should not have a “Y” in the C/A credit record.



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## 9321-18D GUIDELINES FOR IDENTIFYING CODE REQUIREMENTS

<b>Fund Source 21,41</b>	<b>Program Code UPN-S1-S2-S3-S4</b>	<b>Function Code</b>	<b>Transaction Type</b>
Direct Program Labor, FS-1 Only	Yes	Yes	
Program Support Labor, FS-1 Only	Yes	Yes	P
Center Support Labor	No (FS 21), Yes (FS 41, PY 2002)	Yes	
Other Center Support	Yes	Yes	
<b>Fund Source 22, 42</b>	<b>Program Code UPN-S1-S2-S3-S4</b>	<b>Function Code</b>	<b>Transaction Type</b>
Direct Program Travel, FS-2 Only	Yes	Yes	
Program Support Travel, FS-2 Only	Yes	Yes	P
Center Support Labor	No (FS 22), Yes (FS 42, PY 2002)	Yes	
Other Center Support	Yes	Yes	
<b>Fund Source 23, 43</b>	<b>Program Code UPN-S1-S2-S3-S4</b>	<b>Function Code</b>	<b>Transaction Type</b>
Center Support Directly Charged, ROS UPN	Yes	Yes	
Center Support from 993, 994, 997, 998 C/A	Yes	Yes	
Center Support from 992 C/A	Yes	Yes	



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<b>Fund Source 29, 34, 48, 49, 50, 51, 52 or 54 and 0T</b>	<b>Program Code UPN-S1-S2-S3-S4</b>	<b>Function Code</b>	<b>Transaction Type</b>
Direct Program	Yes	Yes	
Program Support Directly Charged	Yes	Yes	P
Program Support from 992	Yes	Yes	P
Program Support from 997	Yes	Yes	P
Program Support from 993, 994, 998	Yes	Yes	P
992 C/A Purchase	Yes	Yes	
992 C/A Credit Card	Yes	Yes	Y
Common-Use Services (997) C/A Purchase	Yes	No	
Common-Use Services (997) C/A Functional Credit	Yes	No	Y
C/A 993, 994, 998 Purchase	Yes	No	
C/A 993, 994, 998 Credit	Yes	No	Y



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## **FMM 9321      FINANCIAL AND CONTRACTUAL STATUS (FACS)**

### ***PART II      PROCUREMENT***

#### ***9321-50      GENERAL***

This part describes the procurement portion of the FACS system and how it relates to financial records. When an award is made, the obligating document is forwarded to the Financial Management Office. The procurement office shall assign a Procurement Placement Code (PPC) (see FMM Appendix 9321-50F) to all obligating documents, reportable and nonreportable. Information on an individually reportable procurement is entered into the NASA Procurement Management System (NPMS) via the NASA Form 507 Series (see FMM Appendix 9321-50A through 50E). This data is transmitted electronically to Headquarters by the fifth working day of each month. The data is edited and merged with financial data submitted by each Center. The contract number is the key for merging and must be entered consistently in the financial and procurement systems.

#### ***9321-51      INDIVIDUALLY REPORTABLE PROCUREMENT ACTIONS***

The levels at which procurements are individually reportable are as follows:

- a. All contracts regardless of dollar obligation amount;
- b. All grants, cooperative agreements and space act agreements;
- c. All delivery orders for supplies and services of more than \$25,000;
- d. All intergovernmental procurements of more than \$25,000; and
- e. All contracts and purchase orders covering advisory and assistance services.

#### ***9321-52      SPECIAL PROCUREMENT PLACEMENT CODE (PPC) INSTRUCTIONS***

- a. The Accounting copy for grants shall be coded with PPC's BT, DT, KT, NT, RT, ST, TT, WT, XT or YT and are reportable.
- b. The Accounting copy for cooperative agreements shall be coded with PPC's BR, DR, KR, NR, RR, SX, TR, WX, XR or YR and are reportable.
- c. The Accounting copy for space act agreements shall be coded with PPC's BH, DH, KH, NH, RH, SW, TH, WW, XH or YH and are reportable.
- d. The Accounting copy for procurement awards funded through the Small Business Innovation Research (SBIR) program shall be coded with PPC 'HS' and are reportable.



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- e. The Accounting copy on all procurement actions of \$25,000 and under to "Disadvantaged Business Firms" shall be coded with a second letter 'M' of the PPC, e.g., BM, KM, etc.
- f. The Accounting copies on all procurement actions of \$25,000 and under to "Women-owned Business Firms" shall be coded with a second letter 'W' of the PPC, e.g., BW, KW, etc.





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**9321-50A NASA Form 507**



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**9321-50B NASA Form 507A**



# NASA Financial Management Manual

**9321-50C NASA Form 507B**



# NASA Financial Management Manual

**9321-50D NASA Form 507M**



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**9321-50E NASA Form 507G**



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## ***9321-50F POST CICA PROCUREMENT PLACEMENT CODE MATRIX***



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## **FMM 9321     FINANCIAL AND CONTRACTUAL STATUS (FACS)**

### ***PART III   DATA PROCESSING REQUIREMENTS***

#### **9321-80   GENERAL**

- a. This section includes data items, edit rules, and record formats to be used in submitting FACS data to NASA Headquarters via CONNECT: Direct.
- b. Centers will perform prescribed edits prior to CONNECT:Direct Transmission of FACS data to NASA Headquarters. Errors are to be corrected and corrected data will be included in monthly submissions. The edits will be repeated at NASA Headquarters to ensure accuracy and completeness of data submitted by Centers. Centers will coordinate with Code BFB to correct online any error records on the FACS edit report. Approval is required from Code BFB to adjust (F4) Control Records.
- c. NASA Headquarters has programmed the edits in ANSI-COBOL. A copy of the compiled program listing may be obtained via (CONNECT:Direct) using the FACFnnX user-ID, where 'nn' is your Center code. A copy of the tables file and the Agencywide Coding System (AWCS) may also be obtained via CONNECT:Direct. The dataset names are as follows:
  - (1) FACF.PROD.TABLES
  - (2) FACF.PROD.AWCS

#### **9321-81   DATA TRANSMISSION**

Centers will transmit financial data via CONNECT:Direct using the following CONNECT:Direct commands:

FACSHQ	PROCESS	PNODE=XXXXXX
		SNODE=HQCONNECT:Direct
		HOLD=NO
		NOTIFY=XXXXXX
		SNODEID=(user-ID, password)



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```
COPYSTEP      COPY      FROM (PNODE DSN=yourname, DISP=OLD,  
                        (local dataset attributes))  
                        TO (SNODE DSN=FACF.INPUT.DATAnn,  
                        DISP=(NEW,CATLG,DELETE),  
                        UNIT=TAPEHI,  
                        DCB=(RECFM=FB,LRECL=138,  
                        BLKSIZE=1380)  
                        LABEL=RETPD=30)  
                IF (COPYSTEP NE 0) THEN  
                        EXIT  
                ELSE  
STEP02      RUN JOB (DSN=FACF.LIB.CNTL(FINnn)) SNODE  
                EIF
```

Where 'nn' must be replaced by the Center code, some fields, such as PNODE, need to be modified by the different Centers as appropriate.

Centers not able to transmit financial data via CONNECT:Direct, may submit financial data on magnetic tape using the following specifications:

- a. Size - one-half inch
- b. Recording Density - 1600 BPI or 6250 BPI
- c. Parity - even
- d. Recording Channels/Mode - nine-track EBDIC
- e. Tape Internal Labels - Standard Label
- f. Tape External Labels
  - (1) BBC 520-02 (FACS) for nine track
  - (2) Reel (volume number) of (number) reels
  - (3) Contents: FACS Financial Data
  - (4) Data nine-channel 1600 BPI or 6250 BPI as of \_\_\_\_\_ From (Center name and number)
- g. The Financial Management Office is responsible for mailing.
- h. Return of Tapes - An exchange tape(s) will be returned to each Center the following month.
- i. No hard copy of the report is required.
- j. Negative Fields - Negative fields must be signed in the zone bits of the low order character.





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## **9321-82    *FINANCIAL TAPE LOGICAL RECORD DESCRIPTION***

- a. Format - Fixed length
- b. Logical Record Length - 138 characters
- c. Blocking Factor - 10 records (or 1380 characters) per block
- d. Record Sequence - The FACS financial data set may be sequenced in whatever order most convenient to the reporting Center.

## **9321-83    *FINANCIAL DATA EDITS***

- a. Centers are expected to verify all data and correct as many errors as possible before FACS financial data is sent to NASA Headquarters. FMM Appendix 9321-83A lists required financial data edits and classifies errors as fatal or non-fatal. The three data items common to all records (record type, accounting installation number, and costs) are listed in the first grouping of edits. The second through fifth groupings are for edits unique to record types F1, F2, FB, F3, and F4.
- b. The fatal/non-fatal classification is used at NASA Headquarters to call attention to error conditions pointed out in NASA Headquarters edits. Fatal errors should be corrected first. A fatal error that is not corrected does not update the financial master file at NASA Headquarters.
- c. The following rules apply for justification of data fields:
  - (1) The following fields should be right justified with a zero fill on the left:
    - (a) Fund Source;
    - (b) Number of Procurement Actions;
    - (c) Record Count;
    - (d) Dollar Fields; and
    - (e) Hour Fields.
  - (2) The following fields should be left justified with zero fill on the right:
    - (a) UPN-S1-S2-S3-S4 or FPN; and
    - (b) Functional Code.
  - (3) The contract/grant/purchase order numbers should be filled with zeroes and/or blanks (as recorded in NPMS).



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## 9321-83A *FINANCIAL DATA EDITS*

Item No.	Item Name	Edit Rule	Fatal/ Non-Fatal
<b>a. Edits for all Financial F Records</b>			
1	Type of Record	Must be F1, F2, FB, F3, F4.	F
6	Accounting Installation No. (AIN)	Must be valid accounting installation number.	F
19	Costs	Must be numeric or zeros.	F
<b>b. Edits for all F1 and F2 Records</b>			
1	Type of Record	If record has an individually reportable PPC, record type must be F1 unless only commitments exist on record.	NF
3	Contract No.	If record type is F1, the first five positions must be on contract prefix table.	F
4	Procurement Placement Code (PPC)	Must be on PPC matrix if obligations or procurement actions are non-blank and FS is 5-8,23-30,34-40,43-55 or T except for fund source T with object classes 1111-2143. If FS = 12,21,22,41 or 42, record must first meet reportability criteria.	F
4	Procurement Placement Code (PPC)	If record has FS of 5-8,23-30,34-40,43-55 or T; obligations or procurement actions and object class J-R code with alpha in the fourth position, PPC should be 96 or 98 through PY 2002. If FS = 12,21,22,41 or 42, record must first meet reportability criteria.	NF
5	UPN	If FS = 0; UPN = 001-999. FS = 1,2,12,41,42; UPN = 001-999 (or blank through PY 2001). FS = 3,21-23; UPN 001-099 or blank. If FS = 9,29,34,43,48,49, 50, 52 or 54 or T; UPN = 100-999.	F
5	UPN	If FS = 21,41 and work status = 2; UPN should be 000 through PY 2001; UPN should be 091 or 092 PY 2002 and	F



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		subsequent.	
5	UPN	If UPN = 992,993,994,997 or 998; FS must not be equal to 21,22,23, 41,42 or 43.	NF
5	S1-S2, S3-S4	Must match AWCS	NF
5	FPN	If FS = 5-8, 24-28,30,35-40,44-47 , 53 or 55 FPN = 1000-9999.	F
5	UPN	If object class = 12XX, 14XX, 15XX, 16XX, 17XX or 18XX, UPN must be 017, 027 or 037.	NF
5	UPN	If object class = 117X, 1312, 1313, or 19XX, UPN must be blank or zeros through PY 2001; UPN must be 091 or 092 PY 2002 and subsequent.	NF
7	Function Code	Must match table at lowest level or blank. Must have function code if FS = 21, 22, 23,41,42,43, or UPN = 992 except for FS 21 or 41 work status 2 records or for record type FB.	NF
7	Function Code	If UPN = 017, 027, 037, 018, 028 or 038, function must be 10-09-00.	NF
7	Function Code	If UPN = 201-206, 281-284, 771-773, 777, 787-789 or 792, the FN level of the function code cannot = 40-00-00.	NF
7	Function Code	If object class = 117X, 12XX, 13XX, 14XX, 15XX, 16XX, 17XX, 18XX, or 19XX function code must be 10-09-00.	NF
7	Function Code	If FS = 41,42 and function = 40-00-00; UPN must be greater than 099, but not equal to 281-284, 201-206, 771-773, 777, 787-789 or 792.	NF
7	Function Code	The combination of function code and fund source must agree with FACS table 09.	NF
7	Function Code	If FS = 21,22 or 23, function must start with 10, 20 or 30 and UPN must be less than 100.	NF
7	Function Code	If the UPN is 992, the function code must start with 10,20,30 or 60.	NF
7	Function Code	If FPN = 5988-5999 the function code must be 20-09-02	NF



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7	Function Code	If object class = 2542, function code must be 10-01-03	NF
8	Program Year (PY)	Must be equal to or greater than 1963. If FS = 21,22,23, PY must be 1975 or greater. If FS = 29, 30, PY must be 1995 or greater, 34&35 (PY 1995 to PY 1999 for HSF), 36-40, 41 42, 44-47 or 51, PY must be 1995 or greater, 52-55 (PY must be 2000 or greater). If FS = 5-8 or 24-28 PY must be 1994 or less. If FS = 43 or 48 PY must be 1995 to 2001. If FS = 35, PY must be 2002 or greater for SAT.	F
9	Method of Authorization (MOA)	Must be 00 or valid accounting Center.	F
10	Reimbursable Code	Must be valid reimbursable code or blank.	F
11	Fund Source	If F1, FS must be 5-9, 21-23, 24-30, 34, 35, 36-40, 41, 42, 43, 48, 44-47, 49, 50, 51 or T. If F2, FS must be 0-9, 21-23, 24-30, 34, 35, 36-40, 41, 42, 43, 48, 44-47, 49, 50, 51-55 or T.	F
11	Fund Source	If object class is 214K or 2142 and PPC = 96 or 98, FS should be 03, 04, 14, 23, 29, or 54.	NF
11	Fund Source	If object class is greater than 2100 & less than 2000, except 214K or 2142 with PPC of 96 or 98, FS should be 22 or 42.	NF
11	Fund Source	If FPN = 5988-5993, FS must be 36; if FPN = 5994-5999, FS must be 44.	NF
12	Object Class (OC)	Must be on object table if record has FS 5-8, 21-23, 24-28, 29-30, 34-35, 36-48, 49,50,51-55 or T and obligations or hours.	F
13	No. of Procurement Actions	Must be numeric or blanks.	NF
16	Carrier Account Credit Record	Must be Y or blank. If Y, UPN must be 992,993,994,997 or 998.	NF
17	Commitments	Must be numeric or zeros.	F
18	Obligations	Must be numeric or zeros.	F
19	Cost	Must be numeric or zeros.	F
20	Disbursements	Must be numeric or zeros.	F



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22	Work Status Code	If FS = 21,41 must be 0. If WS = 2, program year should be current program year.	F
23	Non-reimbursable Work for Other Codes	Must be valid accounting Center, reimbursable code or blank.	F
24	Regular Time Hours	If FS = 21,41 or T with object classes 1111-1169, must be numeric or blanks.	F
25	Overtime Hours	If FS = 21,41 or T with object classes 1111-1169, must be numeric or blanks.	F
26	Hours of Scientists & Engineering Professionals	If FS = 41 or T with object classes 1111-1169, must be numeric or blanks.	F

## c. Edits for all FB Records

8	Program Year (PY)	Must be numeric and equal to or greater than 1975.	F
9	Method of Authorization (MOA)	Must be 00 or valid accounting Center.	F
10	Reimbursable Code	Must be valid reimbursable code or blank.	F
11	Fund Source	Must be 41 or 21.	F
12	Object Class Code(OCC)	Must be on object class table.	F
18	Obligations	Must be numeric or zeros.	F
20	Disbursements	Must be numeric or zeros.	F

## d. Edits for all F3 Records

3	Contract No.	The first five positions must be on contract prefix table.	F
18	Obligations	Must be numeric or zeros.	F
20	Disbursements	Must be numeric or zeros.	F

## e. Edits for all F4 Records

11	Fund Source (FS)	Must be 0,21, 22,23,28,29,30,34,35,40-43,47-55 or T.	F
13	Number of Procurement Actions	For FS = 5, 23,28,29,30, 34-35, 40,43,47-55 or T, must be numeric or blanks.	F
14	Record Count	Must be numeric.	F



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17	Commitments	1/For FS = 5, 23,28,29,30, 34-35, 40,43, 47-55 or T, must be numeric or zeros and = total of same field in all F1 and F2 records.	F
18	Obligations	1/For FS not = 0, must be numeric or zeros and = total of same field in all F1 and F2 records.	F
19	Costs	1/Must be numeric or zeros and = total of same field in all F1 and F2 records.	F
20	Disbursements	1/For FS not = 0, must be numeric or zeros and = total of same field in all F1 and F2 records.	F
24	Regular Time Hours	1/For FS = 21 or 41 must be numeric or blanks and = total of same field in all F2 records.	F



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25	Overtime Hours	1/For FS = 21 or 41 must be numeric or blanks.	F
26	Hours of Scientists & Engineering Professionals	1/For FS = 41 must be numeric or blanks.	F

**1/Note:** A separate record should be submitted by FS: 0 and 5-8 as 5; 11,12, 24-28 as 28; 14,15,16,21,22,23,29,30,34,35, and 36-40 as 40,41,42,43, 44-47 as 47, 48,49,50,51-55 and T, as applicable. Not included in the totals of the F4 record for FS 21 and 41 will be the values from the F2 record with "2" in the work status code field.



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## FMM 9322 FINANCIAL HIGHLIGHT REPORT

### 9322-1 GENERAL

This section describes the Agencywide system for monthly reporting of summary financial and personnel data. The system provides NASA Headquarters and Center management with timely and concise financial and personnel status information in advance of the more detailed Financial and Contractual Status (FACS) and NASA Personnel and Payroll System (NPPS) reports.

### 9322-2 SYSTEMS COVERAGE

- a. The data for this report include amounts recorded in official Center accounting systems and estimates of unrecorded financial activity which will be included in month-end FACS and NPPS reporting.
- b. The report covers activity under the Office of Inspector General (OIG), Construction of Facilities (C of F), Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS) appropriations. The C of F data includes appropriated funds only. HSF, SAT, and MS data includes appropriated and reimbursable funds (FS 41 and 42 only).
- c. Centers receiving subauthorizations from another Center are responsible for reporting commitment and obligation activity against such subauthorizations.
- d. The report also includes data on funding of major contracts, disbursements, carrier accounts, consultant obligations and utility obligations.
- e. Station funds are funds Centers report with a Method of Authorization equal to 00 for inception-to-date or fiscal-year-to-date activity.

### 9322-3 REQUIREMENTS

- a. **GENERAL.** The required data can be accumulated on a worksheet for ease of transmittal; a copy of the worksheet is attached as FMM Appendix 9322-3A. Due to the emphasis placed on the Highlight data by NASA management, every effort should be made to identify and include activity not recorded in the Center accounting system at the time the report is prepared, but which will be included in the FACS and NPPS month-end reporting.
- b. **INSTRUCTIONS FOR WORKSHEET PREPARATION**
  - (1) **Human Space Flight (HSF), Mission Support (MS) and Science, Aeronautics and Technology (SAT) (Programmatic).** Report appropriated station funds and subauthorizations received. The data will reflect activity for funds received citing the current program year, the current program year - 1, and prior program years.
    - (a) **Current Program Year** - Report inception-to-date commitment and obligation activity by Unique Project Number (UPN), Method of Authorization and Program Year for the current program year.





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- (b) **Current Program Year - 1 - Beginning Fiscal Year 1996** - Report inception-to-date obligation activity by Unique Project Number (UPN), Method of Authorization and Program Year for the program year immediately prior to the current program year.
  - (c) **Prior Program Years - Beginning Fiscal Year 1997-** Report fiscal-year-to-date obligation activity at the appropriation level for MS, HSF and SAT, for program years prior to the current program year minus 1.
- (2) **Construction of Facilities (C of F) Under Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS).** Report appropriated station funds and subauthorizations received for each appropriation. The data reported will be by Program Year and Method of Authorization and will include fiscal-year-to-date obligation activity. Program year data will be reported separately for the current program year and each of the preceding 4 program years, with all other prior program years combined.
- (3) **Construction of Facilities (C of F) (1994 and prior).** Report appropriated station funds and subauthorizations received. The data reported will be by Program Year and Method of Authorization and will include fiscal-year-to-date obligation activity. Program year data will be reported separately for current year minus 4 program years, with all other prior program years combined.
- (4) **Human Space Flight, Science Aeronautics and Technology, and Mission Support (Fund Source 41 and 42) and Office of Inspector General (OIG).** Report appropriated and reimbursable station funds and subauthorizations received by Method of Authorization, Fund Source, and 2-digit Summary Function Code for the current program year fiscal-year-to-date obligation activity.
- (5) **Carrier Accounts.** Report separately by financing appropriation (SAT, HSF, and MS), if applicable, fiscal-year-to-date commitment and obligation activity for purchases and distributions to benefiting projects. Data will be reported by Carrier UPN and FS 29,34, 48, 52 and 54 with all program years combined. Centers should close out the R&D and SFCDC accounts as soon as possible.
- (6) **Disbursements.** Report fiscal-year-to-date net disbursements by appropriation. Disbursement data should be reported on the same basis as the net disbursements reported in the Statement of Transactions, SF 224 report, i.e., net of refunds and reimbursements (FMM 9344)
- (7) **Consultant Obligations and Utilities Obligation**
  - (a) **Consultant Obligations** - Report fiscal-year-to-date obligations incurred for all consultant activities funded by the current program year Human Space Flight, Science Aeronautics and Technology, and Mission Support appropriation (Fund Sources 41, 42 and 43), and Office of Inspector General (OIG) appropriation (Fund Sources 21, 22, and 23).



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- (b) **Utilities Obligations** - Report fiscal-year-to-date obligations funded by all appropriations for utilities reported under summary FMS function code 20-06-00 (excluding 20-06-07, Operation and Maintenance).
  - (8) **Major Contracts - C of F (Program Year 1994 and prior)**. Report each C of F contract having total obligation increases or decreases of \$2 million or more during the month at the FPN level. Data will be reported by Program Year, FPN, Contract Number, Contractor Name, and Obligations (incurred during the month).
  - (9) **Major Contracts - HSF, MS, and SAT (Programmatic)**. Report by each contract having total obligation increases or decreases of \$5 million or more during the month at the UPN level. Data will be reported by UPN, Contract Number, Contractor Name, and Obligations (incurred during the month). Carrier account contracts should also be included in this category.
  - (10) **Major Contracts - HSF, MS, and SAT (C of F)**. Report as a separate line item, each C of F contract having total obligation increases or decreases of \$2 million or more during the month at the FPN level. Data will be reported by program year, FPN, Contract Number, Contractor Name, and Obligations (incurred during the month).
- c. **VARIANCES**. Adjustments (increases or decreases) of \$100,000 or more per line item, detected on or before the third workday of the month following the month being reported should be reported promptly by telephone to NASA Headquarters, Code BFB.

## 9322-4 SUBMISSION

- a. **DUE DATES**. Centers will transmit the requested data to the Chief, Accounting, Reporting & Analysis Branch, NASA Headquarters, Code BFB, by noon (local Center time) on the next-to-last workday of the month. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-11A, NASA Center Financial Statement Checklist.
- b. **FORM OF SUBMISSION**
  - (1) Centers will electronically transmit data into the Headquarters' computer using terminals or personal computers. Instructions relating to the online input of data are contained in the handbook, "Financial Highlight/Preliminary Accrued Cost On-line System User's Guide."
  - (2) As a backup, Centers will telephonically transmit the data to the Chief, Accounting, Reporting & Analysis Branch, NASA Headquarters, Code BFB. The worksheet described in paragraph 3 above can be used as a guide to transmit the required data.



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## 9322-3A HIGHLIGHT REPORT

(Dollars in Thousands)

### 1. HUMAN SPACE FLIGHT (HSF) APPROPRIATED FUNDS

#### a. CURRENT PROGRAM YEAR (Programmatic) (Inception-to-date)

UPN <u>Station Funds</u>	<u>MOA</u>	Program <u>Year</u>	Inception- to-Date <u>Commitments</u>	Inception-to- date <u>Obligations</u>
507	00	XX	XXX	XXX
580	00	XX	XXX	XXX
Total Station Funds:			XXXX	XXXX
<b><u>Subauthorizations Received</u></b>				
507	21	XX	XX	XX
507	23	XX	XX	XX
Total Subauthorizations:			XXX	XXX
Total HSF			XXXX	XXXX

**b. CURRENT PROGRAM YEAR -1 (Programmatic) (Inception-to-date).** Same format as the current program year except the program year would be the year immediately preceding the year in 1a. above.

**c. PRIOR PROGRAM YEARS.** Fiscal-year-to-date obligations for program years prior to the current program year -1.

	<u>Obligations</u>
Expired Years	XXXXXX



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## 2. SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT) APPROPRIATED FUNDS

### a. CURRENT PROGRAM YEAR (Programmatic) (Inception-to-date)

<u>UPN</u> <u>Station Funds</u>	<u>MOA</u>	<u>Program</u> <u>Year</u>	<u>Inception-to-</u> <u>Date</u> <u>Commitments</u>	<u>Inception-to-</u> <u>date</u> <u>Obligations</u>
242	00	XX	XXX	XXX
410	00	XX	XXX	XXX
947	00	XX	XXX	XXX
Total Station Funds:			XXXX	XXXX

### Subauthorizations Received

410	21	XX	XX	XX
410	23	XX	XX	XX
466	72	XX	XX	XX
Total Subauthorizations:			XXX	XXX
Total SAT			XXXX	XXXX

**b. CURRENT PROGRAM YEAR -1 (Inception-to-date).** Same format as the current program year except the program year would be the year immediately preceeding the year in 1a. above.

**c. PRIOR PROGRAM YEARS.** Fiscal-year-to-date obligations for program years prior to the current program year -1.

	<u>Obligations</u>
<b>Expired Years</b>	XXXXXXX



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## 3. MISSION SUPPORT (MS) APPROPRIATED FUNDS

### a. CURRENT PROGRAM YEAR (Programmatic)(Inception-to-date)

UPN <u>Station Funds</u>	<u>MOA</u>	Program <u>Year</u>	Inception-to- Date <u>Commitments</u>	Inception-to- date <u>Obligations</u>
217	00	XX	XXX	XXX
218	00	XX	XXX	XXX
Total Station Funds:			XXXX	XXXX
<b><u>Subauthorizations Received</u></b>				
217	21	XX	XX	XX
218	23	XX	XX	XX
Total Subauthorizations:			XXX	XXX
Total MS			XXXX	XXXX

**b. CURRENT PROGRAM YEAR -1 (Inception-to-date).** Same format as the current program year except the program year would be the year immediately preceding the year in 3a. above.

**c. PRIOR PROGRAM YEARS.** Fiscal-year-to-date obligations for program years prior to the current program year -1.

	<u>Obligations</u>
Expired Years	XXXXXX



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## 4. CONSTRUCTION OF FACILITIES (C OF F)

### a. HUMAN SPACE FLIGHT (HSF), SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT), MISSION SUPPORT (MS) CONSTRUCTION OF FACILITIES

Report fiscal-year-to-date activity format as 4b. below for applicable years.

### b. PROGRAM YEAR 1994 AND PRIOR

<b>Program Year</b>	<b><u>MOA</u></b>	<b>Fiscal-Year-to- Date <u>Obligations</u></b>
<b><u>Appropriated Funds</u></b>		
<b><u>Station Funds</u></b>		
Current PY	00	XX
CPY-1	00	XXX
CPY-2	00	XX
CPY-3	00	XX
CPY-4	00	XX
CPY-5 & Prior	00	XX
Total Station Funds:		XXXX
<b><u>Subauthorizations Received</u></b>		
	76	XX
	51	XX
Total Subauthorizations:		XXX
Total C of F:		XXXX



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## 5. MISSION SUPPORT (MS) - Fund Sources 41 and 42

<u>MOA</u>	<u>Fund Source</u>	<u>Function</u>	<u>Obligations</u>
<b><u>Appropriated Funds</u></b>			
<b><u>Station Funds</u></b>			
00	41	10	XXX
00	41	20	XXX
00	42	10	<u>XX</u>
Total Station Funds:			XXXX
<b><u>Subauthorizations Received</u></b>			
10	42	10	XX
62	42	20	XX
72	42	10	<u>XX</u>
Total Subauthorizations Received:			<u>XXX</u>
Total Appropriated Funds:			XXXX
<b><u>Reimbursable Funds</u></b>			
00	41	10	XX
00	42	20	XX
Total Reimbursable Funds:			<u>XXX</u>
Total MS:			XXXX

**6. OFFICE OF INSPECTOR GENERAL (OIG)** - The same reporting format used for MS above will also be used for the OIG.

## 7. CONSULTANT OBLIGATIONS AND UTILITIES OBLIGATIONS

**a. Consultant Obligations** - Separate reports will be prepared for OIG and MS appropriations. User will be prompted for consultant obligations for both appropriation types.

Consultant Obligations (OIG)	XXXX
Consultant Obligation (MS)	XXXX

**b. Utilities Obligations** - No appropriation identity is necessary.

Utilities Obligations	XXXX
-----------------------	------

## 8. CARRIER ACCOUNTS



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## a. CARRIER ACCOUNTS - HSF (Fiscal-year-to-date transactions)

<u>UPN</u>	<u>FS</u>	<u>Purchases</u>		<u>Distributions</u>	
		<u>Commitments</u>	<u>Obligations</u>	<u>Commitments</u>	<u>Obligations</u>
992	34, 52, 54	XX	XX	XX(-)	XX(-)
993	34, 52, 54	XX	XX	XX(-)	XX(-)
994	34, 52, 54	XX	XX	XX(-)	XX(-)
997	34, 52, 54	XX	XX	XX(-)	XX(-)
998	34, 52, 54	XX	XX	XX(-)	XX(-)
Total:	34, 52, 54	<u>XXX</u>	<u>XXX</u>	<u>XXX(-)</u>	<u>XXX(-)</u>

## b. CARRIER ACCOUNTS - MS (Fiscal-year-to-date transactions) - Multi-Year

<u>UPN</u>	<u>FS</u>	<u>Purchases</u>		<u>Distributions</u>	
		<u>Commitments</u>	<u>Obligations</u>	<u>Commitments</u>	<u>Obligations</u>
992	48	XX	XX	XX(-)	XX(-)
993	48	XX	XX	XX(-)	XX(-)
994	48	XX	XX	XX(-)	XX(-)
997	48	XX	XX	XX(-)	XX(-)
998	48	XX	XX	XX(-)	XX(-)
Total:	48	<u>XXX</u>	<u>XXX</u>	<u>XXX(-)</u>	<u>XXX(-)</u>

## c. CARRIER ACCOUNTS - SAT (Fiscal-year-to-date transactions)

Purchases                      Distributions





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<u>UPN</u>	<u>FS</u>	<u>Commitments</u>	<u>Obligations</u>	<u>Commitments</u>	<u>Obligations</u>
992	29	XX	XX	XX(-)	XX(-)
993	29	XX	XX	XX(-)	XX(-)
994	29	XX	XX	XX(-)	XX(-)
997	29	XX	XX	XX(-)	XX(-)
998	29	XX	XX	XX(-)	XX(-)
Total:	29	<u>XXX</u>	<u>XXX</u>	<u>XXX(-)</u>	<u>XXX(-)</u>

## 9. DISBURSEMENTS

<u>Construction of Facilities (C of F)</u>	<u>XXXXXXXXXX</u>
<u>Human Space Flight (HSF)</u>	<u>XXXXXXXXXX</u>
<u>Science, Aeronautics and Technology (SAT)</u>	<u>XXXXXXXXXX</u>
<u>Mission Support (MS)</u>	<u>XXXXXXXXXX</u>
<u>Office of Inspector General (OIG)</u>	<u>XXXXXXXXXX</u>
<u>Total Disbursement</u>	<u>XXXXXXXXXX</u>



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## 10. MAJOR CONTRACTS - HSF, SAT, and MS - (Programmatic) (\$5 million or more per UPN/contract during the month)

<u>UPN</u>	<u>Contract No.</u>	<u>Contractor Name</u>	<u>Obligations</u>
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

## 11. MAJOR CONTRACTS - SAT, HSF, and MS (C of F) (\$2 Million or more obligated per FPN/contract during the month)

<u>UPN</u>	<u>Contract No.</u>	<u>Contractor Name</u>	<u>Obligations</u>
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

## 12. MAJOR CONTRACTS - C OF F (Program Year 1994 and prior) (\$2 million or more obligated per program year/FPN/Contract No. during the month)

<u>Program Year</u>	<u>FPN</u>	<u>Contract No.</u>	<u>Contractor Name</u>	<u>Obligations</u>
<u>XX</u>	<u>XXXX</u>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<u>XX</u>	<u>XXXX</u>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<u>XX</u>	<u>XXXX</u>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX



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## **FMM 9323    PRELIMINARY ACCRUED COST (PAC) REPORT**

### **9323-1    GENERAL**

This section describes Agencywide requirements for the monthly Preliminary Accrued Cost (PAC) Report. The report is used to provide a reasonably accurate summary of accrued costs of Agency programs at the earliest possible date. This information is used to track costs on a "flash basis" before formal monthly Financial and Contractual Status reports are issued.

### **9323-2    SYSTEMS COVERAGE**

- a. The report covers activity under the Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS) appropriations for all appropriated and reimbursable projects.
- b. The cost data to be reported should represent costs recorded in Center accounts together with the best estimates of costs expected to be recorded in the accounts as of the end of the month.

### **9323-3    REQUIREMENTS**

#### **a. GENERAL**

A worksheet similar to that illustrated in FMM Appendix 9323-3A should be used as a guide to transmit the requested data. Due to the wide use of PAC data by NASA management, every effort should be made to identify and report transactions which are to be included in the FACS Report for the month.

#### **b. INSTRUCTIONS FOR REPORT PREPARATION**

- (1) The PAC Report includes fiscal-year-to-date accrued costs (all program years combined) for the Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS) appropriations. Costs should be reported by Unique Project Number (UPN) and Method Of Authorization (MOA), i.e., data will be reported separately for station funds and subauthorizations received.
  - (2) Reimbursable accrued costs should be provided for all projects.
  - (3) All amounts will be reported in thousands of dollars.
- c. **ADJUSTMENTS.** Adjustments (increases or decreases) of \$100,000 or more per line item, detected on or before the third workday of the month following the month being reported should be reported promptly by telephone to NASA Headquarters, Code BFB.

### **9323-4    SUBMISSION**

#### **a. DUE DATES**



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Centers are required to transmit the requested data to the Accounting, Reporting and Analysis Branch, Code BFB, NASA Headquarters, by noon (local Center time) on the first workday of the month following the month being reported. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-11A, NASA Center Financial Statement Checklist.

## **b. FORM OF SUBMISSION**

- (1) Centers will electronically transmit data into the Headquarters' computer using terminals or personal computers. Instructions relating to the online input of data are contained in the handbook, "Financial Highlight/Preliminary Accrued Cost On-line System User's Guide," which can be obtained from NASA Headquarters, Code BFB.
- (2) Centers whose online capability is temporarily unavailable will telephone their data to NASA Headquarters, Code BFB.



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## 9323-3A **PRELIMINARY ACCRUED COST (PAC) REPORT**

*Fiscal-Year-to-Date Costs for all Program Years*

*(Dollars in Thousands)*

	<u>UPN</u>	<u>MOA</u>	<u>COST</u>
<b><u>Appropriated Funds</u></b>			
<b><u>Station Funds</u></b>	160	00	XX
	164	00	XX
	490	00	XX
	602	00	XX
	Total Station Funds:		XXX
<b><u>Subauthorizations Received</u></b>	760	23	XX
	490	21	XX
	630	21	XX
	160	51	XX
	Total Subauthorizations:		XXX
	Total Appropriated Funds:		XXX
<b><u>Reimbursable Funds</u></b>			
	776	00	XX
	778	00	XX
	953	00	XX
	Total Reimbursable Funds:		XXX

### 1. Human Space Flight (HSF)

The multi-year data will be reported in the format above.

### 2. Science, Aeronautics and Technology (SAT)

The multi-year data will be reported in the format above.

### 3. Mission Support (MS)

The multi-year data (FS 43 and 48) will be reported in the format above from PY 1995 to PY 2001.